

This letter addresses a request for information regarding documentation needed to validate a purchase transaction of materials to be incorporated into an enterprise zone. See 86 Ill. Adm. Code 130.1951. (This is a GIL.)

September 17, 2004

Dear Xxxxx:

This letter is in response to your letter dated February 27, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We have entered into a contract to perform plumbing work for a project known as LOCATION in CITY, Illinois. I was given the enclosed documents and told that no sales taxes should be paid on this project. I want to make sure that this information is correct and if any other forms are required to distribute to my vendors.

**DEPARTMENT'S RESPONSE:**

For general information regarding the qualifying purchase of materials on or after August 6, 2002, for a business enterprise facility located within an Enterprise Zone, please see 86 Ill. Adm. Code 130.1951(d).

For additional information regarding qualifying purchases from an Illinois registered supplier, and the documents needed to validate the exempt purchase, please refer to 86 Ill. Adm. Code 130.1951(g)(11)(A) and 130.1951(g)(11)(B).

Please note, your letter indicates a different address for the plant from the address listed on the certification. It is important to verify that the work you perform is for the facility listed on the Certificate of Eligibility in order for the purchase to qualify for the tax exemption.

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

EEB:msk